IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 13TH NOVEMBER 2007 / 22ND KARTHIKA 1929

OP.No. 3224 of 2002(H)

PETITIONER:

C. SASIDHARAN PILLAI, REVATHY,
MULAMPUZHA, PANDALAM.

BY ADV. SRI.K.SASIKUMAR

RESPONDENTS:
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1. UNION OF INDIA, REPRESENTED BY THE
SECRETARY, MINISTRY OF FINANCE, NEW DELHI.

2. THE CHAIRMAN, CENTRAL BOARD OF
DIRECT TAXES, DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA,
NEW DELHI.

3. CHIEF COMMISSIONER OF INCOME TAX
AAYAKAR BHAVAN, KAWDIAR,
THIRUVANANTHAPURAM.

4. COMMISSIONER OF INCOME TAX,
KOTTAYAM - I.

5. JOINT COMMISSIONER OF INCOME TAX,
THIRUVALLA RANGE, THIRUVALLA.

BY ADV. SRI.P.K.R.MENON(SR.),SC FOR IT
SRI.GEORGE K. GEORGE, SC FOR IT

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 13/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.NO. 3224/2002

ORDER ON CMP NO. 5824/2002 IN OP NO. 3224/2002
&
ORDER ON CMP NO. 5894/2002 IN OP NO. 3224/2002

DISMISSED.

13/11/2007 SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE REPRESENTATION DATED 10/08/2001 SUBMITTED BYT THE KERALA VYAPARI VYAVASAI EKOPANA SAMITHY, PANDALAM UNIT TO THE 3RD RESPONDENT.

P2 : COPY OF THE REPRESENTATION SUBMITTED BY THE LOCAL MEMBER OF PARLIAMENT RAISING THE GRIEVANCE OF THE PUBLIC AT LARGE.

P3 : COPY OF THE LETTER DATED 01/10/2001 FROM THE HONOURABLE MINISTER FOR FINANCE, GOVERNMENT OF INDIA TO THE LOCAL M.P.

P4 : COPY OF THE ORDER ISSUED BY THE 5TH RESPONDENT.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 3224 of 2002

Dated, this the 13th day of November, 2007

J U D G M E N T

Heard learned counsel for the petitioner and learned standing counsel for the Income Tax Department and perused the statement filed by him.

2. This original petition is filed challenging shifting of petitioner's income tax assessment file from Thiruvalla to Kollam. While the case of the petitioner is that he is located closer to Thiruvalla office and his assessment file transferred to Kollam is without any justification, learned Standing Counsel for the income tax department submitted that the decision was a policy decision and arrangement of work among officers is within the powers of the Board, which directed allocation of work based on norms. The Department is certainly free to arrange work among the officers in an even manner. In any case, there is no need to decide justification for transfer of petitioner's file in 2002 because since there was no stay, file would have already been transferred and assessment taken place in Kollam. It is not known whether the Board is rearranging the work, justifying re-shifting of the file from Kollam to Thiruvalla. In any case, individual assessees have no

right to ask for retention of file in a particular office. Department has to necessarily allot specified areas to each officer and assessees in such areas have to be assessed by such officers. This writ petition is disposed of directing the Chief Commissioner to fix jurisdiction based on latest norms of the Board and if petitioner's area is presently coming under Thiruvalla, order transfer of file from Kollam to Thiruvalla.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg